

PUBLIC UTILITIES COMMISSION  
505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298



November 2, 2010

Draft Resolution W-4852  
Agenda ID #9890

TO: Interested Parties to California American Water Company's Advice Letter Nos. 804 and 821

Enclosed is draft Resolution W-4852 of the Division of Water and Audits. It will be on the Commission's December 2, 2010 agenda. The Commission may then act on this resolution or it may postpone action until a later time.

When the Commission acts on a draft resolution, it may adopt all or part of it as written, amend, modify or set it aside and prepare a different resolution. Only when the Commission acts does the resolution become binding on the parties.

Parties to this matter may submit comments on this draft resolution. An original and two copies of the comments, with a certificate of service, should be submitted to:

Division of Water and Audits, Third Floor  
Attention: Joyce de Rossett  
California Public Utilities Commission  
505 Van Ness Avenue  
San Francisco, CA 94102

Parties may submit comments on or before November 22, 2010. The date of submission is the date the comments are received by the Division of Water and Audits. Parties must serve a copy of their comments on the utility on the same date that the comments are submitted to the Division of Water and Audits.

Comments shall be limited to five pages in length plus a subject index listing the recommended changes to the draft resolution, a table of authorities and appendix setting forth the proposed findings and ordering paragraphs.

Comments shall focus on the factual, legal, or technical errors in the draft resolution, and shall make specific reference to the record or applicable law. Comments which fail to do so will be accorded no weight and are not to be submitted.

Persons interested in comments of parties may write to Joyce de Rossett, email her at [jdr@cpuc.ca.gov](mailto:jdr@cpuc.ca.gov), or telephone her at (415) 703-5472.

/s/ RAMI S. KAHLON

Rami S. Kahlon, Director  
Division of Water and Audits

Enclosures: Draft Resolution W-4852  
Certificate of Service  
Service List

12/2/10

DWA/RSK/KOK/JDR

## PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

DIVISION OF WATER & AUDITS  
Utility Audit, Finance and Compliance BranchRESOLUTION NO. W-4852  
December 2, 2010R E S O L U T I O N

(RES. W-4852), CALIFORNIA AMERICAN WATER COMPANY, (Cal Am), LOS ANGELES DIVISION (LA Division). ORDER AUTHORIZING CAL AM TO REVISE ITS DISTRIBUTION SYSTEM IMPROVEMENT CHARGE (DSIC)

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**SUMMARY**

This resolution addresses California American Water's Advice Letters (AL) No. 804, filed on October 2, 2009, and AL No. 821 filed on December 23, 2009. Cal Am filed AL 804 and AL 821 pursuant to Resolution No. (Res.) W-4734 and Decision (D.) 07-08-030 as modified by D.08-10-045. In AL 804, Cal Am requested approval of a Distribution System Improvement Charge (DSIC) of \$245,681, to be collected by a surcharge of 5.09%, related to the completion of infrastructure projects completed from January 1, 2007 through August 31, 2009. In AL 821, Cal Am requested approval of \$255,779, to be collected by a surcharge of 5.20%, which is an increase in its DSIC related to the completion of infrastructure projects completed from January 1, 2007 through November 30, 2009.

Division of Water and Audits (DWA) notes per OP #4 of D. 07-08-030 and D.08-10-045, the total DSIC aggregate cap for the General Rate Case (GRC) period ending December 2009 is \$1,323,588.<sup>1</sup> For AL 804, we authorize a DSIC of \$251,063, with a DSIC rate of 5.20%, related to the completion of infrastructure projects from January 1, 2007 through August 31, 2009. For AL 821, we authorize a DSIC of \$150,602, with a DSIC rate of 3.12%, related to the completion of infrastructure projects completed from January 1, 2007 through November 30, 2009. The authorized DSIC for AL 804 and AL 821 together

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<sup>1</sup> D.08-10-045 -Corrected D.07-08-030 by changing " surcharge" to "infrastructure project addition" and eliminating Ordering Paragraph 3.

meet the limit for the aggregate cap of \$1,323,588 for the entire GRC period (ending December 2009)<sup>2</sup>.

**BACKGROUND**

DSIC Aggregate Cap \$1,323,588  
GRC Period 2007-2009

DWA reviewed OP#4 of D. 07-08-030, D. 08-10-045, and Resolution W-4734 and determined the aggregate cap is \$1,323,588 for the GRC period.

The most recent prior resolution addressing Cal-Am's DSIC is Res. W-4790, effective December 17, 2009, which implemented AL 763 (as supplemented by AL 763-A). As of Res. W-4790, \$921,923 was the aggregate amount of the DSIC for the GRC period (2007 through 2009). The available balance for the remainder of the GRC period is \$401,665 (\$1,323,588 - \$921,923 = \$401,665.).

This resolution addresses AL 804 and AL 821 which are the remaining advice letters for the GRC period. The entire available \$401,665 balance for the remainder GRC period is utilized (our disposition of AL 804 utilizes \$251,063 and our disposition of AL 821 utilizes \$150,602; \$251,063 + \$150,602 = \$401,665).

Resolution W-4734

Res. W-4734, dated March 26, 2009, approved, with modifications, Cal Am's ALs No. 694, 703, and 707. Pursuant to D.07-08-030, as modified by D.08-10-045, Cal Am, through these advice letters, sought to place into effect a DSIC and associated tariffs, related to the completion of certain infrastructure projects. Res. W-4734 approved the three advice letters and authorized a DSIC of \$337,708 to recover the return, depreciation, and property taxes related to eligible DSIC infrastructure projects completed during the period January 1, 2007 through August 31, 2008.

In Res. W-4734, we required Cal Am to separately track the DSIC surcharge. We ordered the DSIC surcharge collected to be compared to authorized amounts. All over/under collections, including interest at the 90-day commercial paper rate are to be

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<sup>2</sup> OP #4a of D. 07-08-030 - The surcharge shall be based on the infrastructure projects reviewed and approved in this proceeding, identified in the Cal-Am/DRA settlement, and have a total cap of 7% of 2007 of annual adopted revenues for the GRC period. The dollar cap for the entire GRC period is \$1,323,588.

refunded/charged to LA division customers as a surcredit/surcharge. Interest at the 90-day commercial paper rate began to accrue as of the date of Res. W-4734. Also, we ordered Cal Am to file a compliance advice letter to revise its tariffs as detailed in Res. W-4734. The true-up of the over/under collections shall occur in Cal Am's statewide GRC A.10-07-007.

Res. W-4734 also restated and clarified several important provisions of D.07-08-030, including the following:

- a. The surcharge shall be based on the infrastructure projects reviewed and approved in D.07-08-030, identified in the Cal Am/DRA settlement, and have a total cap for the entire GRC period of \$1,323,588.
- b. Cal Am shall file by quarterly advice letter, under the Tier 3 procedures specified in D.07-01-024, for its DSIC surcharge. It should explicitly and clearly state in each advice letter filing, and provide supporting documentation, for (1) any project that was not approved in that GRC proceeding, and (2) any project that is included at an amount over the level authorized in that GRC proceeding.
- c. To allow for interim recovery, each advice letter shall be effective immediately, subject to refund if necessary when the Commission issues its resolution. This "interim" surcharge should have a quarterly cap of \$756,376 and any refunds should include interest at the 90-day commercial rate.

AL 694 was Cal Am's initial advice letter filing for a DSIC, and Cal Am was therefore authorized to base its initial DSIC on the first 14 months of eligible infrastructure projects. Subsequently, in ALs 703 and AL 707, Cal Am added an additional quarter's worth of capital additions in each AL. These subsequent quarters of additions were reviewed, and determined to be allowable additions to the initial fourteen months of eligible additions.

Each DSIC advice letter filing is to add a quarter of new eligible infrastructure additions in order to recover the return, depreciation, and property taxes on the current and prior quarters' infrastructure additions. For the initial 14 month period, a DSIC of \$98,113 was authorized in Res. W-4734. For ALs 703 and 707, Cal Am received approval of two additional quarters with a DSIC of \$113, 180 and \$126,415, respectively. Each DSIC surcharge is intended to apply during one quarter, i.e., for three months. The total DSIC authorized for these three ALs was \$337,708.

Resolutions W-4774, W- 4775, W-4776

Res. W-4774, dated July 30, 2009, approved Cal Am's AL 716. In this AL, Cal Am requested an increase of its DSIC to recover the rate of return, depreciation, and property taxes related to eligible DSIC infrastructure projects completed through November 30, 2008. Cal Am requested a DSIC of \$142,992 with a surcharge of 2.84%. At the request of the Division of Water and Audits (DWA), Cal Am made minor revisions to its request, based upon the input and methodology authorized in Res. W-4734. Cal Am also updated its inputs with more recently available information. We authorized a DSIC of \$143,567, with a DSIC rate of 3.01%, for an additional quarter.

Res. W-4775, dated July 30, 2009 approved Cal Am's AL 742. In this AL, Cal Am requested an increase of its DSIC, related to the completion of eligible infrastructure projects completed through February 28, 2009. We authorized a DSIC of \$204,448, with a DSIC rate of 4.29% for an additional quarter.

Res. W-4776, dated July 30, 2009, approved Cal Am's AL 743. In this AL, Cal Am requested recovery of the balance in its DSIC balancing account authorized in Res. W-4734. The balance of \$337,308 was to be collected at \$112,436 quarterly over the next three quarters in 2009, using a 2.36% surcharge in each quarter.<sup>3</sup> Recovery of this balance did not represent any additional quarter's DSIC surcharge, but a recovery of the balance remaining from prior quarters' surcharges previously authorized in Res. W-4734.

Resolution W-4790

In AL 763, filed on June 23, 2009, Cal Am requested an increase of its DSIC to recover the rate of return, depreciation, and property taxes related to eligible DSIC infrastructure projects completed through May 31, 2009. Cal Am requested a DSIC of \$235,352 or 4.87%. At the request of DWA staff, Cal-Am corrected the revenue multiplier and the depreciation and filed AL 763-A on August 18, 2009.<sup>4</sup> In AL 763-A, Cal Am requested a DSIC of \$235,352 with a DSIC rate of 4.87%. DWA confirmed the corrected revenue multiplier and updated depreciation that resulted in a corrected

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<sup>3</sup> Although Cal Am requested that its first DSIC begin April 1, 2008, Cal Am did not begin collecting a DSIC until January 2009.

<sup>4</sup> DWA staff reviewed Cal Am's calculations and determined the revenue multiplier was based on a prior period amount and the depreciation was incorrectly reported. These items were corrected in AL763-A.

DSIC of \$236,200, with a DSIC rate of 4.89%. Resolution W- 4790 approved this revised DSIC request on December 17, 2009.

## **DISCUSSION**

In AL 804 filed on October 2, 2009 and AL 821 filed on December 23, 2009, Cal Am requested an increase of its DSIC to recover the rate of return, depreciation, and property taxes related to eligible DSIC infrastructure projects completed through August 2009 and November 2009 respectively.

In AL 804, Cal Am requested a DSIC of \$245,681, to be collected by a surcharge of 5.09%. DWA requested Cal Am correct the revenue multiplier which resulted in a corrected DSIC of \$251,063 with a DSIC rate of 5.20% for AL 804.<sup>5</sup> On October 15, 2010, Cal-Am filed a supplement to AL 804, AL 804-A which contained these corrections.

In AL 821, Cal Am requested a DSIC of \$255,779, to be collected by a surcharge of 5.20%, for projects completed during the period ending November 30, 2009. Cal-Am updated the revenue multiplier and revised AL 821, by filing AL 821-A on October 15, 2010 to request a DSIC of \$261,946, with a DSIC rate of 5.42%.

DWA reviewed the DSIC cap for the entire GRC period. In D. 07-08-030, corrected by D. 08-10-045, OP #4a specifies that the DSIC aggregate cap is \$1,323,588.

As of Res.W- 4790, the balance available was \$401,665 ( $\$1,323,588 - \$921,923 = \$401,665$ .) With \$251,063 for AL 804 and \$150,602 for AL 821 ( $\$251,063 + \$150,602 = \$401,665$ ), the DSIC threshold for the GRC period has been met.

### ***Compliance***

In order to ensure compliance with all terms and conditions for Cal Am's pilot DSIC program authorized in D.07-08-030, the Division of Water and Audits:

- 1) Verified that the DSIC methodology and inputs are correct;
- 2) Verified that the DSIC infrastructure projects were those approved in D.07-08-030, that the invoices that Cal Am submitted were related to those projects, that projects costing more than the project-specific amounts authorized in the GRC were expressly noted, and that those projects were completed during the applicable period:

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<sup>5</sup> The Revenue Multiplier was updated in D.09-05-019.

- 3) Verified the DSIC was implemented as per Res. W-4734 (Res. W-4734 states in part in *Background, Paragraph C*, “to allow for interim recovery, each advice letter shall be effective immediately”);
- 4) Reviewed whether the proposed DSIC exceeded the quarterly cap or exceeded the cap for the entire GRC period.

### *Methodology and Inputs*

DWA verified that the basic methodology and the inputs used by Cal Am to calculate the DSIC were in accordance with that authorized in D.07-08-030 and Res. W-4734. DWA confirmed that Cal Am made the proper corrections to its revenue multiplier in AL 804 and AL 821. DWA confirmed that Cal Am’s proposed quarterly DSIC represents the rate of return, depreciation, and ad valorem taxes (applicable costs) for AL 804 (May through August 2009) and for AL 821 (September through November 2009) based on the cumulative eligible additions in the Los Angeles district, completed during the applicable period. DWA included AL 804’s DSIC surcharge of \$251,063, with a DSIC rate of 5.20%, and only \$150,602 of AL 821’s DSIC surcharge, with a DSIC rate of 3.12%, because DWA noted that at that point the maximum cap for the GRC period (\$1,323,588) is met.

### *Infrastructure Projects*

DWA verified that the infrastructure projects on which the DSIC is based were those addressed in D.07-08-030. DWA compared the project numbers for the infrastructure projects addressed in the Decision with the project numbers for which DSIC treatment is requested in AL 804 and AL 821. All project numbers were verified to the Decision. DWA reviewed all invoices to determine if the projects were completed and billed during the period of the DSIC program, and found them to be eligible projects. Cal Am informed DWA that several of the projects were included at amounts greater than authorized in the GRC. However, the total amount of expenditures for which recovery is requested does not exceed the total listed in the GRC for the projects involved. Prior to inclusion in rate base, these infrastructure projects will be reviewed in Cal Am’s next general rate case (A.10-07-007).

### *Compliance with the Quarterly and Total Caps*

D.07-08-030 imposed a quarterly cap of \$756,376 and a total cap of \$1,323,588 for the DSIC for this GRC cycle. The total DSIC authorized to date including the amount authorized by this resolution totals \$1,323,588. Cal Am’s authorized DSIC charges therefore will equal the aggregate cap of \$1,323,588.

Resolution	\$ Amount
W-4734	\$337,708
W-4774	\$143,567
W-4775	\$204,448
W-4790	\$236,200
Subtotal	\$921,923
AL 804	\$251,063
AL 821	\$150,602
Total	\$1,323,588

Furthermore, the quarterly cap has not been exceeded, because the quarterly DSIC authorized is \$251,063, with a DSIC rate of 5.20% for AL 804, for the quarter ending August 31, 2009 and \$150,602, with a DSIC rate of 3.12%, for AL 821 for the quarter ending November 30, 2009. Each quarter's surcharge is less than the quarterly cap of \$756,376.<sup>6</sup>

*Other Matters*

By approving Cal Am's DSIC and tariffs by this resolution we are not making a determination as to the reasonableness of the infrastructure projects or their costs. As required by D.07-08-030, prior to inclusion in rate base, these infrastructure projects will be reviewed in Cal Am's A.10-07-007.

DWA confirmed the DSIC surcharge requested in AL 804 was put into effect by Cal Am on October 1, 2009 and the DSIC surcharge for AL 821 was put into effect by Cal AM on January 1, 2010.<sup>7</sup>

The DSIC surcharge collected shall be compared to authorized amounts and separately tracked pursuant to D.07-08-030 as modified by D.08-10-045. Any over/under collections, including interest at the 90-day commercial paper rate shall be refunded/charged to LA division customers as a surcredit/surcharge when the account is trued up in Cal Am's statewide GRC A.10-07-007.<sup>8</sup>

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<sup>6</sup> Even if one adds the "Catch-up surcharge" of \$112,435 per quarter authorized in Res. W-4776 to the higher surcharge authorized by this Resolution (\$251,063), the quarterly cap of \$756,376 is not exceeded.

<sup>7</sup> Pursuant to D.07-08-030 and Res. W-4734, the surcharge requested in the AL is put into effect before the Commission verifies the correct amount of the DSIC surcharge in a resolution.

<sup>8</sup> Conclusions of Law Paragraph 8 of D.07-08-030 and Ordering Paragraph 6 of Res. W-4734.

**NOTICE**

In compliance with GO 96-B, General Rule 7.2 and Water Industry Rules 3.3 and 4.1, and D.07-08-030, Cal Am posted copies of Advice Letters 804 and 821 and their supplements on its website, and served each of these Advice Letters and supplements on its Advice Letter Service List. No protests to these advice letters were received

**COMMENTS**

A draft of this Resolution was served to parties on November 2, 2010 and posted on the CPUC website for public review and comment.

**FINDINGS**

1. In D.07-08-030, the Commission authorized Cal Am to establish a pilot Distribution System Infrastructure Charge (DSIC) program in its LA Division for the remainder of the GRC period of 2007 through 2009.
2. On October 2, 2009, and December 23, 2009 respectively, AL 804 and AL 821 were filed by Cal Am. In AL 804, Cal Am requested a DSIC of \$245,681, to be collected by a surcharge of 5.09%. For projects completed during the period ending August 31, 2009. In AL 821, Cal Am requested a DSIC of \$255,779, to be collected by a surcharge of 5.20%, for projects completed during the period ending November 30, 2009. Cal-Am updated the revenue multiplier and revised AL 804 to \$251,063, with a DSIC rate of 5.20%, and AL 821 to \$261,946, with a DSIC rate of 5.42%. DWA staff verified that the DSIC methodology and inputs are now correct for AL 804 and AL 821 as revised.
3. Per D.07-08-030 and D.08-10-045, the maximum total DSIC cap for the GRC period ending December 2009 is \$1,323,588.
4. DWA verified the aggregate DSIC surcharges as of Resolution W-4790 dated December 17, 2009 (AL763) were \$921,923.
5. DWA determined the remaining available DSIC for the GRC is \$401,665. Since \$921,923 is the total DSIC surcharges per W-4790 (dated December 17, 2009), the surcharge remaining for the rest of the GRC period is \$401,665 (\$1,323,588 - \$921,923 = \$401,665).
6. AL 804 with a DSIC of \$251,063, with a DSIC rate of 5.20%, should be approved. AL 821's DSIC should be adjusted to \$150,602, with a DSIC rate of 3.12% which does not exceed the maximum allowable total for the GRC period.

7. DWA verified that the infrastructure projects were those addressed in D.07-08-030 and that projects costing more than the project-specific amounts authorized in that GRC were expressly noted. DWA also verified eligible projects to invoices, and confirmed Cal Am's implementation of the DSIC, including that the projects were billed and completed during the applicable period and that the advice letters as supplemented include the correct inputs and use the correct methodology.
8. DWA staff reviewed the AL and confirmed Cal-Am made the DSIC surcharges requested in AL 804 and AL 821 effective on October 1, 2009 and January 1, 2010 respectively.
9. The DSIC for AL 804 for the quarter ending August 2009 is \$251,063, with a DSIC rate of 5.20%. The DSIC for AL 821 is \$150,602, with a DSIC rate of 3.12%, for the quarter ending November 30, 2009.
10. The quarterly DSIC authorized does not exceed the quarterly cap of \$756,376. The DSIC authorized by this resolution is \$251,063 for AL 804 (quarter ending August 31, 2009) and \$150,602 for AL821 (quarter ending November 30, 2009). Neither quarter exceeds the quarterly cap.
11. DWA confirmed the aggregate DSIC charges do not exceed the total cap of \$1,323,588 for the current GRC period. The DSIC authorized to date including the amount(s) authorized in this resolution totals \$1,323,588.
12. The surcharge collected should be compared to authorized amounts and separately tracked. Pursuant to D.07-08-030, over/under collections of the DSIC surcharge including interest at the 90-day commercial paper rate should be refunded/charged to Los Angeles Division customers as a surcredit/surcharge when the account is trued up, in Cal Am's statewide GRC A.10-07-007.
13. Prior to inclusion in rate base, the DSIC infrastructure projects should be reviewed in Cal Am's A.10-07-007 as required b D.07-08-030.

**THEREFORE IT IS ORDERED THAT:**

1. California America Water Company is authorized to recover a DSIC of \$251,063, with a quarterly surcharge of 5.20%, for AL804 and \$150,602, with a quarterly surcharge of 3.12%, for AL 821, from customers in its Los Angeles Division, for the eligible DSIC infrastructure projects completed during the GRC period January 1, 2007 through November 30, 2009.

2. California American Water Company shall track all surcharges in a balancing account, and compare the amounts collected versus authorized. All over/under collections including interest at the 90-day commercial paper rate shall be refunded/charged to Los Angeles Division customers as a surcredit/surcharge when the account is trued up in Cal Am's statewide GRC A.10-07-007.
3. As required by D.07-08-030, prior to inclusion in rate base, the DSIC infrastructure projects shall be reviewed in Cal Am's A.10-07-007.
4. This resolution is effective today.

I certify that the foregoing resolution was duly introduced, passed, and adopted at a regular conference of the Public Utilities Commission of the State of California held on December 2, 2010; the following Commissioners voting favorably thereon:

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PAUL CLANON  
Executive Director

## CERTIFICATE OF SERVICE

I certify that I have this day served a true copy of Draft Resolution No. W-4852 on all parties in this filing or their attorneys as shown on the attached list using the following service:

E-Mail Service: sending the entire document as an attachment to all known parties of record who provided electronic mail addresses.

U.S. Mail Service: mailing by first-class mail with postage prepaid to all known parties of record who did not provide electronic mail addresses.

Dated November 2, 2010, at San Francisco, California.

/s/ JOSIE R. BABARAN

Josie R. Babaran

## NOTICE

Parties should notify the Division of Water and Audits, Third Floor, California Public Utilities Commission, 505 Van Ness Avenue, San Francisco, CA 94102, of any change of address to ensure that they continue to receive documents. You must indicate the Resolution number on which your name appears.

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